

Message Text

UNCLASSIFIED

PAGE 01 STATE 185468
ORIGIN TRSE-00

INFO OCT-01 EA-12 ISO-00 L-03 /016 R

TX-387

DRAFTED BY TREASURY:XAA:MDFIELD:GJB
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TREASURY:XAA:MSFEINBERG
EA/K - BDPORTER

-----028655 222056Z /66

R 212350Z JUL 78
FM SECSTATE WASHDC
TO AMEMBASSY SEOUL

UNCLAS STATE 185468

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: KOREAN TAX ON FOREIGN FLAG SHIPPING

1. WHEN U.S.-KOREA INCOME TAX CONVENTION, SIGNED IN 1976
WAS BEING NEGOTIATED, THERE WAS A PROVISION IN KOREAN
INCOME TAX LAW WHICH EXEMPTED FROM INCOME TAX THE EARNINGS
OF FOREIGN SHIPS AND AIRCRAFT REGISTERED IN A COUNTRY
WHICH EXEMPTED KOREAN SHIPS AND AIRCRAFT ON A RECIPROCAL
BASIS. (THERE IS A SIMILAR PROVISION IN U.S. LAW.)
WOULD APPRECIATE EMBASSY'S INQUIRING OF ROK TAX OFFICIALS
IF SUCH A RECIPROCAL EXEMPTION REMAINS IN EFFECT. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: MARINE TRANSPORTATION, TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 21 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE185468
Document Source: CORE
Document Unique ID: 00
Drafter: XAA:MDFIELD:GJB
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Errors: N/A
Expiration:
Film Number: D780302-0421
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780731/aaaabaat.tel
Line Count: 45
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 3aa98a6e-c288-dd11-92da-001cc4696bcc
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1919610
Secure: OPEN
Status: NATIVE
Subject: KOREAN TAX ON FOREIGN FLAG SHIPPING
TAGS: EFIN, EWWT
To: SEOUL
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/3aa98a6e-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
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